

THIS OBJECTION SEEKS TO REDUCE AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE TWO HUNDRED EIGHTY-FIRST OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
COUNSEL FOR LEHMAN BROTHERS HOLDINGS INC.,
ADAM M. LAVINE, AT 212-310-8290.**

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Robert J. Lemons

Attorneys for Lehman Brothers Holdings Inc.
and Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON THE TWO HUNDRED EIGHTY-FIRST
OMNIBUS OBJECTION TO CLAIMS (WARRANT CLAIMS)**

PLEASE TAKE NOTICE that on April 17, 2012, Lehman Brothers Holdings Inc., as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors for the entities in the above reference chapter

11 cases, filed the two hundred eighty-first omnibus objection to claims (the “Two Hundred Eighty-First Omnibus Objection to Claims”), and that a hearing (the “Hearing”) to consider the Two Hundred Eighty-First Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **May 31, 2012 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Two Hundred Eighty-First Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and shall be served in accordance with General Order M-399, upon (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for Lehman Brothers Holdings Inc. and certain of its affiliates, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert Lemons, Esq. and Maurice Horwitz, Esq.); and (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Elisabeth Gasparini, Esq. and Andrea Schwartz, Esq.); so as to be so filed and received by no later than **May 17, 2012 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Two Hundred Eighty-First Omnibus Objection to Claims or any claim set forth thereon, the Plan Administrator may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Two Hundred Eighty-First Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: April 17, 2012
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
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LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
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**TWO HUNDRED EIGHTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (WARRANT CLAIMS)**

THIS OBJECTION SEEKS TO REDUCE AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS TWO HUNDRED EIGHTY-FIRST OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
COUNSEL FOR LEHMAN BROTHERS HOLDINGS INC.,
ADAM M. LAVINE, AT 212-310-8290.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator pursuant to the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”)¹ for the debtors in the above referenced chapter 11 cases, respectfully represents as follows:

Relief Requested

1. The Plan Administrator files this two hundred eighty-first omnibus objection to claims (the “Two Hundred Eighty-First Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking to reduce and allow the claims listed on Exhibit A annexed hereto.

2. Prior to the Commencement Date (as defined below), LBHI issued various series of warrants (the “Warrants”)² to investors. The Warrants’ governing documents provide that the Warrants’ return at maturity is derived from or linked to the performance of an underlying asset or group of assets, such as the performance of certain hedge funds or indices.

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Plan.

² The Warrants include (i) six put warrants linked to the Hang Seng Index or securities traded on the Hong Kong Stock Exchange, which are described in greater detail in Exhibit B attached hereto, (ii) the 5-Year Cash-Settled Call Warrants linked to the Limited Partnership Interests of Highbridge Capital L.P., (iii) the 4-Year 11-month Cash-Settled Call Warrants Series 2 linked to the Limited Partnership Interests of Highbridge Capital L.P., (iv) the 5-Year Cash Settled Call Warrants Series 4 linked to the Limited Partnership Interests of Highbridge Capital L.P., (v) the call warrants linked to Millennium and bearing CUSIP number 524935111, (vi) the call warrants linked to DE Shaw Oculus Fund and bearing CUSIP number 52520W143, and (vii) the warrants linked to the HFRX Global Hedge Fund Index and bearing CUSIP number 524908365.

3. The Plan Administrator has examined the proofs of claim identified on Exhibit A (the “Warrant Claims”) that are based, in whole or in part, on Warrants, and has determined that the Warrant Claims should be reduced and allowed to the extent that they relate to Warrants because the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values of the applicable Warrants, as determined by the Plan Administrator after a review of the relevant Warrants, the claimants’ supporting documentation, and LBHI’s books and records.³ The Plan Administrator, therefore, requests that the Court reduce, as appropriate, each such claim to the amount listed on Exhibit A under the column heading “*Modified Amount*”; and allow each such claim only to the extent of such modified amount.

4. The Plan Administrator reserves its rights to object to any Warrant Claim on any other basis as to which the Court does not grant the relief requested herein.

Jurisdiction

5. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

6. Commencing on September 15, 2008 (the “Commencement Date”) and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”). The Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

³ The Two Hundred Eighty-First Omnibus Objection to Claims is only seeking to establish the allowed claim amount for the portion of the Warrant Claims that relate to the Warrants. The Two Hundred Eighty-First Omnibus Objection to Claim does not have any effect on the portions of the Warrant Claims, if any, that are based on claims other than Warrants.

7. On July 2, 2009, this Court entered an order setting forth procedures for filing proofs of claim in these Chapter 11 Cases (the “Bar Date Order”) [Docket No. 4271]. A copy of the Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

8. On January 14, 2010, the Court entered an order (the “Procedures Order”) [ECF No. 6681], which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

9. On December 6, 2011, the Court entered an order confirming the Plan [ECF No. 23023]. The Plan became effective on March 6, 2012. Pursuant to the Plan, the Plan Administrator is authorized to impose and prosecute objections to claims filed against LBHI.

The Warrant Claims Should be Reduced and Allowed

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection to a proof of claim is filed, the allowed amount of such claim must be determined “as of the date of the filing of the petition.” 11 U.S.C. § 502(b). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. In their proofs of claim, many of the holders of the Warrant Claims asserted either liquidated or unliquidated claim amounts based on account statements and/or price statements provided to such holders by Lehman Brothers Inc. prior to the Commencement Date. Such statements purport to reflect the fair market value of the Warrants as of various dates prior to the Commencement Date. Other holders of the Warrant Claims asserted claim amounts

based on either (i) the notional amount of the Warrants or (ii) the purchase price of the Warrants, which includes the notional amount plus certain other fees and/or commissions related to the purchase of the Warrants. Certain other holders of the Warrant Claims asserted claim amounts based on the purported value of the Warrants as of certain postpetition maturity dates. The foregoing amounts are not the correct measure of the value of the Warrant Claims because they do not reflect the fair market value of the Warrants as of the Commencement Date. *See* 11 U.S.C. § 502(b).

12. As noted above, the fair market value of each Warrant is tied to the performance of an underlying asset or group of assets, such as the performance of certain hedge funds or indices (the “Underlyings”). Prior to the Commencement Date, LBHI regularly updated its books and records, based on all relevant information available to LBHI on such date concerning the value of the relevant Underlyings, to reflect the fair market value of the Warrants. Therefore, on the Commencement Date, LBHI’s books and records reflected the fair market value of the Warrants as of such date.

13. The amounts listed on Exhibit A under the column heading “*Modified Amount*” represent the fair, accurate, and reasonable value of the Warrant Claims as reflected in LBHI’s books and records on the Commencement Date. The holders of the Warrant Claims should not be allowed to recover more than the value of their claims. Accordingly, in order to properly reflect the fair, accurate, and reasonable value of these claims, the Plan Administrator requests that the Court reduce each Warrant Claim to the amount listed on Exhibit A under the column heading “*Modified Amount*” and allow each such claim only to the extent of such modified amount.

14. Two of the Warrant Claims were improperly filed as claims having priority pursuant to section 507(a) of the Bankruptcy Code. Accordingly, the Plan Administrator also requests that the Court reclassify claim numbers 28279 and 30621 as unsecured claims.

Notice

15. No trustee has been appointed in these Chapter 11 Cases. The Plan Administrator has served notice of this Two Hundred Eighty-First Omnibus Objection to Claims on: (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to this Two Hundred Eighty-Eighth Omnibus Objection to Claims; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Plan Administrator submits that no other or further notice need be provided.

16. No previous request for the relief sought herein has been made by the Debtors or the Plan Administrator to this or any other Court.

WHEREFORE the Plan Administrator respectfully requests entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: April 17, 2012
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Lehman Brothers Holdings Inc. and
Certain of Its Affiliates

Exhibit A

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	1991 INVESTMENT COMPANY ATTN: GENE FURNISH 9520 NORTH MAY AVENUE SUITE 310 OKLAHOMA CITY, OK 73120	31209	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00*	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
2	469 BERGMAN PROPERTIES LLC C/O CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVENUE NEW YORK, NY 10171	22073 ¹	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$477,202.70	Lehman Brothers Holdings Inc.	Unsecured	\$388,471.61
3	ABRAHAM, GARY & DALE 132 QUAYSIDE DRIVE JUPITER, FL 33477	15154	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
4	AL-RASHID, IBRAHIM 1114 LOST CREEK BLVD., SUITE 120 AUSTIN, TX 78746-6370	31091	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,170.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
5	ALAN B. LEE TRUST DTD 10/14/04 2800 NORTH LAKESHORE DRIVE # 1416 CHICAGO, IL 60657-6210	2699	02/11/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80

¹ Only the portion of Claim 22073 relating to the security identified by ISIN 52520W143 is subject to the Two Hundred Eighty-First Omnibus Objection to Claims. All other claim components that are not already expunged shall remain active on the claims register, subject to the Plan Administrator's rights to object to any remaining portions of Claim 22073.

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
6	AME CAPITAL GROUP LLC 45 BROADWAY 25TH FLOOR NEW YORK, NY 10006	16079	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$349,960.00
7	AMINI, MICHAEL AND MOLLY 100 NORTHEAST LOOP 410, SUITE 1300 SAN ANTONIO, TX 78216	15759	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,967.65*	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
8	ARRAMREDDY, SUJITH K. AND YAMINI R. TRUSTEES ARRAMREDDY 2003 LIVING TRUST 7131 HEARTLAND WAY SAN JOSE, CA 95135	5161	07/07/2009	Lehman Brothers Holdings Inc.	Unsecured	\$227,198.40	Lehman Brothers Holdings Inc.	Unsecured	\$184,953.12
9	B&J HOLLAND CAPITAL LTD. C.T. HOLLAND P.O. BOX 25143 DALLAS, TX 75225	3494	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$196,755.00	Lehman Brothers Holdings Inc.	Unsecured	\$151,866.00
10	BAKER, JAMES R. JR. 600 EAGLE DRIVE PINEVILLE, LA 71360	2516	02/02/2009	Lehman Brothers Holdings Inc.	Unsecured	\$79,430.00	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50
11	BERKMAN, WILLIAM C/O ASSOCIATED PARTNERS, LP 1230 AVENUE OF THE AMERICAS, SUITE 8C NEW YORK, NY 10020- 1513	67158	10/27/2010	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
12	BESHEARS, PRISCILLA 4500 BELCLAIRE AVENUE DALLAS, TX 75205	3499	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
13	BISGAIER FAMILY LLC 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105	9310	08/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
14	BISGAIER FAMILY LLC 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105	9311	08/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$127,088.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
15	BISGIAER, CHARLES & PATRICIA 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105	9308	08/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
16	BOB AND AMY TRUEL COMMUNITY PROPERTY 10 PICCADILLY COURT SAN CARLOS, CA 94070 TRANSFERRED TO: BOB AND AMY TRUEL COMMUNITY PROPERTY 10 PICCADILLY COURT SAN CARLOS, CA 94070 TRANSFERRED TO: BOB AND AMY TRUEL COMMUNITY PROPERTY 10 PICCADILLY COURT SAN CARLOS, CA 94070	6510	07/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$92,560.00	Lehman Brothers Holdings Inc.	Unsecured	\$71,639.40
17	BONNER, JEFFREY & BERNADETTE JTWROS 104 ELLISEN ROAD WATCHUNG, NJ 07069	25225	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
18	BRICK, BILL 5864 VERSAILLES AVENUE FRISCO, TX 75034	43217	10/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$459,130.10	Lehman Brothers Holdings Inc.	Unsecured	\$373,759.43
19	CANN 1997 TRUST DATED 1/10/1997 C/O RUDD FAMILY OFFICE 2175 N. CALIFORNIA BLVD, STE 400 WALNUT CREEK, CA 94596	14328	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,349.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
20	CERF, WILLIAM M. 35 WARFIELD STREET UPPER MONTCLAIR, NJ 07043	24076	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
21	CHILDERS, MICHAEL P. AND REBECCA 8066 PARK LN APT 1107 DALLAS, TX 75231-5969	32517	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
22	CONE, SCOTT 909 WIRT ROAD HOUSTON, TX 77024- 3405	30415	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$221,354.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57
23	CRUIKSHANK, DOUGLAS A. 376 NEW ROCHELLE RD. BRONXVILLE, NY 10708	19367	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$143,552.50	Lehman Brothers Holdings Inc.	Unsecured	\$136,071.00
24	CTH LOYAL TRUST C.T. HOLLAND P.O. BOX 25143 DALLAS, TX 75225	3492	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
25	CYPRES, KATHI BEIFER 13045 RIVERS RD. LOS ANGELES, CA 90049	25393	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
26	DAVID L. MCDONALD LIVING TRUST 14141 MILLERTON ROAD PRATHER, CA 93651- 9798	9538	08/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$434,849.80	Lehman Brothers Holdings Inc.	Unsecured	\$329,821.80

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
27	DEANS, ALISON 115 EAST 9TH STREET APT 20E NEW YORK, NY 10003	16264	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$54,860.00
28	DEFRANCESCO, JIM 2668 GOLF ISLAND RD ELLCOT CITY, MD 21042-2287	5049	06/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,349.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57
29	DEGENHARDT FAMILY ENTERPRISES LP 165 W. BAY ST, # 404 SAVANNAH, GA 31401	6502	07/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$459,130.10	Lehman Brothers Holdings Inc.	Unsecured	\$373,759.43
30	DEL LAGO LIMITED HAYDEN BROOKS 712 CONGRESS AVENUE, SUITE 200 AUSTIN, TX 78701	3506	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
31	DEMATTEIS, RICHARD 820 ELMONT ROAD ELMONT, NY 11003	17301	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$74,880.00
32	DEMATTEIS, SCOTT L. 820 ELMONT ROAD ELMONT, NY 11003	17398	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$74,880.00
33	DESAI, DINESH 779 ALLISON CT MOORESTOWN, NJ 08057-1400	1744	01/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$127,088.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
34	DEVLIN, J. HUGH C/O TRIPAR CORPORATION 47 WEST RIVER ROAD, SUITE A RUMSON, NJ 07760	19607	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,349.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
35	DEVLIN, J. HUGH C/O TRIPAR CORPORATION 47 WEST RIVER ROAD, SUITE A RUMSON, NJ 07760	19610	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$111,202.00	Lehman Brothers Holdings Inc.	Unsecured	\$88,588.50
36	DEVLIN, J. HUGH & N., TTEES THE NAVESINK FOUNDATION DTD 06/17/1998 47 WEST RIVER ROAD, SUITE A RUMSON, NJ 07760	19608	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
37	DEVLIN, J. HUGH & N., TTEES THE NAVESINK FOUNDATION DTD 06/17/1998 47 WEST RIVER ROAD, SUITE A RUMSON, NJ 07760	19609	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$95,316.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
38	DIBIASIO, ADOLF R. & JOSEPHINE, JTWROS 26 HIGH VIEW RD DARIEN, CT 06820	1194	12/03/2008	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
39	DIENER INVESTMENTS, L.P. ROBERT DIENER 8 INDIAN CREEK ISLAND ROAD INDIAN CREEK VILLAGE, FL 33154	2067	01/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,251,456.80	Lehman Brothers Holdings Inc.	Unsecured	\$1,000,239.46

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
40	DOLE, ROBERT BRYN AND SUSAN BALDRY, COMMUNITY PROPERTY 1597 LOCHINVAR AVE SUNNYVALE, CA 94087 TRANSFERRED TO: DOLE, ROBERT BRYN AND SUSAN BALDRY, COMMUNITY PROPERTY 1597 LOCHINVAR AVE SUNNYVALE, CA 94087 TRANSFERRED TO: DOLE, ROBERT BRYN AND SUSAN BALDRY, COMMUNITY PROPERTY 1597 LOCHINVAR AVE SUNNYVALE, CA 94087	6671	07/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$157,535.30	Lehman Brothers Holdings Inc.	Unsecured	\$124,533.19
41	DONALD J LITWIN REVOCABLE TRUST DTD 03/05/04 168 WEST BLVD FAR ROCKAWAY, NY 11518-2513	17580	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$81,981.25	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50
42	DRAZAN, ANDREW 2 HAOGLANDS LANE GLEN HEAD, NY 11545	385	10/27/2008	Lehman Brothers Holdings Inc.	Unsecured	\$186,969.00	Lehman Brothers Holdings Inc.	Unsecured	\$150,544.77

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
43	DUFFY, JAMES AND DEBORAH JTROS 8 RUNNING BROOK LANE NEW CANAAN, CT 06840	31394	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
44	DWORECKI, ROMAN 535 EAST 86TH STREET APT 7C NEW YORK, NY 10028- 7533	11036	09/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,377.50	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
45	EINBINDER, LEE J. 121 SQUIRE ROAD ROXBURY, CT 06783	16298	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$83,427.50	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50
46	EINSIDLER, LEE SIDNEY FRANK IMPORTING CO., INC. 20 CEDAR STREET NEW ROCHELLE, NY 10801	15501	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$18,460.00
47	ELKINS, JAY S. 79 GRIFFEN AVENUE SCARSDALE, NY 10583	9066	08/24/2009	Lehman Brothers Holdings Inc.	Unsecured	\$90,793.30	Lehman Brothers Holdings Inc.	Unsecured	\$73,911.19
48	EMERALD TRAIL LTD. 808 TRAVIS ST. SUITE 2100 HOUSTON, TX 77002	25389	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
49	ESPERANCE FAMILY FOUNDATION, THE 3672 PROSPECT RD ANN ARBOR, MI 48105- 9534	15245	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$508,289.00	Lehman Brothers Holdings Inc.	Unsecured	\$392,320.50

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
50	FAGEN, BRIAN R. 4 JOHN JAY PLACE RYE, NY 10580	33670	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
51	FERTITTA, JULIAN 3742 CHEVY CHASE DRIVE HOUSTON, TX 77019	2499	02/02/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
52	FIFTY-NINTH STREET INVESTORS, LLC 110 EAST 59H STREET 34TH FLOOR NEW YORK, NY 10022- 1308	13818	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$918,256.35	Lehman Brothers Holdings Inc.	Unsecured	\$747,518.86
53	FLUHR, JEFFREY G. TTEE THE JEFFREY G. FLUHR REV. TRUST DTD 11-8-05 200 LOCUST ST SAN FRANCISCO, CA 941181841	5443	07/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$330,900.00	Lehman Brothers Holdings Inc.	Unsecured	\$269,373.01
54	FORTNER MARITAL TRUST STEVE FORTNER TRUSTEE 16850 COLLINS AVE. 112-200 SUNNY ISLES BEACH, FL 33160	17581	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
55	FRANK, FREDERICK TTEE FREDERICK FRANK REV TRUST DTD 11/28/2006 109 EAST 91ST STREET NEW YORK, NY 10128- 1601 TRANSFERRED TO: FRANK, FREDERICK TTEE FREDERICK FRANK REV TRUST DTD 11/28/2006 109 EAST 91ST STREET NEW YORK, NY 10128- 1601 TRANSFERRED TO: FRANK, FREDERICK TTEE FREDERICK FRANK REV TRUST DTD 11/28/2006 109 EAST 91ST STREET NEW YORK, NY 10128- 1601	9598	08/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,175.15	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
56	FROMMER, JACQUELINE 45 EAST 85TH ST. 4A NEW YORK, NY 10028	3746	04/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
57	FROMMER, JACQUELINE 45 EAST 85TH ST. APT# 4A NEW YORK, NY 10028	3749	04/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
58	GADIRAJU, SAI & VANAJA, TTEES GADIRAJU 2002 LIVING TRUST 27882 VIA VENTANA WAY LOS ALTOS, CA 94022-3269	4439	05/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$454,396.80	Lehman Brothers Holdings Inc.	Unsecured	\$369,906.24
59	GALDI, GREGORY G. 14 FOX MEADOW LANE LLOYD HARBOR, NY 11743-1016	9731	08/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$218,741.90	Lehman Brothers Holdings Inc.	Unsecured	\$175,855.77
60	GALLATIN VENTURES, LLC 4362 CHICKERING LANE NASHVILLE, TN 37215	4896	06/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
61	GALLATIN, RONALD L., TTEE 17061 BROOKWOOD DRIVE BOCA RATON, FL 33496	18619	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$827,320.00
62	GARY SALOMON TRUST C/O GARY SALOMON 2542 HIGHLANDER WAY CARROLLTON, TX 75006	3810	04/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
63	GATTO, JOSEPH 146 BROOKSIDE DRIVE GREENWICH, CT 06831	24607	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,968.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
64	GIBRALTER, TORIE 4360 LIVINGSTON AVE DALLAS, TX 752052608	3500	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
65	GIFFUNI, MATTHEW 353 E 83RD ST, #23H NEW YORK, NY 10028	26564	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$104,769.60	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
66	GIFFUNI, VINCENT 2 FOX RUN HO HO KUS, NJ 07423	26563	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$174,616.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
67	GOLDFARB, DAVID 11 CHAUNCEY PLACE WOODBURY, NY 11797	4619	05/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$459,130.00	Lehman Brothers Holdings Inc.	Unsecured	\$373,759.43
68	GOLDMAN ASSOCIATES 17305 ST JAMES COURT BOCA RATON, FL 33496	26273	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$249,860.00
69	GOLDMAN, MICHAEL 17305 ST JAMES COURT BOCA RATON, FL 33496	26269	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$54,860.00
70	GOLDSCHIEIN, STEVEN 2075 BLANCHE LANE MERRICK, NY 11566-5504	16237	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
71	GRAHAM, RICHARD D. 341 PINETREE DR NE ATLANTA, GA 30305	9996	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$83,427.50	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50
72	GREEN, ADAM M. 147 CROSS HIGHWAY WESTPORT, CT 06880	18310	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
73	GRIFFIN, WILLIAM D. AND LISA 6538 NORWAY ROAD DALLAS, TX 75230-5242	11492	09/11/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
74	H. GROSS FAMILY LP C/O HENRY GROSS 444 MADSION AVENUE, 18TH FL NEW YORK, NY 10022	16254	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,300.00	Lehman Brothers Holdings Inc.	Unsecured	\$176,982.30
75	HAQUE, AISHA 171 WEST 57TH STREET APARTMENT 3C NEW YORK, NY 10019	32730	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$33,371.00	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
76	HAROLD SHAMAH 2010 FAMILY TRUST TRANSFEROR: SHAMAH 2000 FAMILY TRUST C/O HIS JUVENILES # 1004 35 WEST 35TH STREET NEW YORK, NY 10001	22072	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$275,388.15	Lehman Brothers Holdings Inc.	Unsecured	\$224,185.60
77	HARTZELL, TIMOTHY NOLAN 50 WOOSTER STREET, APT 6 NEW YORK, NY 10013	32551	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
78	HECHINGER, JOHN W 970 WEST BROADWAY PMB 300 P.O. BOX 30,000 JACKSON, WY 83002 TRANSFERRED TO: HECHINGER, JOHN W 970 WEST BROADWAY PMB 300 P.O. BOX 30,000 JACKSON, WY 83002 TRANSFERRED TO: HECHINGER, JOHN W 970 WEST BROADWAY PMB 300 P.O. BOX 30,000 JACKSON, WY 83002	18179	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
79	HECHINGER, JUNE 2838 CHAIN BRIDGE ROAD WASHINGTON, DC 20016	18182	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$181,586.50	Lehman Brothers Holdings Inc.	Unsecured	\$159,136.85
80	HECHINGER, S. ROSS 5001 UPTON ST, NW WASHINGTON, DC 20016	18273	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$81,986.40*	Lehman Brothers Holdings Inc.	Unsecured	\$63,277.50

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
81	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10051	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$27,793,548.39	Lehman Brothers Holdings Inc.	Unsecured	\$12,718,903.91
82	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10052	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$24,658,064.52	Lehman Brothers Holdings Inc.	Unsecured	\$10,227,784.01
83	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10053	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$23,357,264.52	Lehman Brothers Holdings Inc.	Unsecured	\$6,779,127.04
84	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10054	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$16,335,483.87	Lehman Brothers Holdings Inc.	Unsecured	\$9,836,212.94

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
85	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10055	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$17,767,741.94	Lehman Brothers Holdings Inc.	Unsecured	\$14,372,597.25
86	HKSCC NOMINEES LIMITED ROOM 2505-06, 25/F VICWOOD PLAZA 199 DES VOEUX ROAD CENTRAL HONG KONG	10056	09/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$25,625,806.45	Lehman Brothers Holdings Inc.	Unsecured	\$8,243,998.33
87	HOROWITZ, RUTH E. 975 PARK AVENUE, APT. 16 C NEW YORK, NY 10028	32780	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$66,040.00
88	HOWARD, NICHOLAS P. 114 WEST ROAD NEW CANAAN, CT 06840	28279 ²	09/22/2009	Lehman Brothers Holdings Inc.	Priority	\$55,380.00	Lehman Brothers Holdings Inc.	Unsecured	\$55,380.00
89	HVJ INVESTMENTS, LP HYLTON JONAS 6443 RIVERVIEW LANE DALLAS, TX 75248	3496	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,378.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00

² Only the portion of Claim 28279 relating to the security identified by ISIN 52520W143 is subject to the Two Hundred Eighty-First Omnibus Objection to Claims. All other claim components that are not already expunged shall remain active on the claims register, subject to the Plan Administrator's rights to object to any remaining portions of Claim 28279.

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
90	IRAGORRI, JULIAN 800 5TH AVE-25C NEW YORK, NY 10065-7289	6910	07/31/2009	Lehman Brothers Holdings Inc.	Unsecured	\$97,247.80	Lehman Brothers Holdings Inc.	Unsecured	\$79,165.54
91	IRAGORRI, JULIAN 800 5TH AVE APT 25C NEW YORK, NY 10065-7289	6912	07/31/2009	Lehman Brothers Holdings Inc.	Unsecured	\$50,000.00	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
92	IRELAND, DOUGLAS M. & MARY J. JTWROS 17 SIERRA AVENUE PIEDMONT, CA 94611-3815	4972	06/23/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
93	J.P MORGAN SECURITIES LLC, AS AGENT WITH RESPECT TO CERTAIN BENEFICIAL HOLDERS OF CALL WARRANTS ISSUED BY LEHMAN BROTHERS HOLDINGS INC. ATTN: ROSE M. BURKE 270 PARK AVENUE, 9TH FLOOR NEW YORK, NY 10017	27185	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$14,900,337.80*	Lehman Brothers Holdings Inc.	Unsecured	\$12,640,058.50

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
94	J.P MORGAN SECURITIES LLC, AS AGENT WITH RESPECT TO CERTAIN BENEFICIAL HOLDERS OF CALL WARRANTS ISSUED BY LEHMAN BROTHERS HOLDINGS INC. ATTN: ROSE M. BURKE 270 PARK AVENUE, 9TH FLOOR NEW YORK, NY 10017	27188	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$395,467.20*	Lehman Brothers Holdings Inc.	Unsecured	\$292,528.30
95	J.P MORGAN SECURITIES LLC, AS AGENT WITH RESPECT TO CERTAIN BENEFICIAL HOLDERS OF CALL WARRANTS ISSUED BY LEHMAN BROTHERS HOLDINGS INC. HOLDINGS INC. ATTN: ROSE M. BURKE 270 PARK AVENUE, 9TH FLOOR NEW YORK, NY 10017	27196	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,094,133.00*	Lehman Brothers Holdings Inc.	Unsecured	\$461,521.91
96	JACKSON DESCENDANTS 2002 TRUST C/O ALEXANDER E. JACKSON, TRUSTEE 33 GILLIAM LANE RIVERSIDE, CT 06878	16332	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,577,616.00	Lehman Brothers Holdings Inc.	Unsecured	\$1,273,144.29

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
97	JEFFREY SAMBERG TRUST 10 IVY HILL ROAD CHAPPAQUA, NY 10514	18659	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$139,880.00
98	JOHN GALT INVESTMENTS, LLC 4870 BLUEBONNET BOULEVARD SUITE B BATON ROUGE, LA 70809	30578	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$233,012.00	Lehman Brothers Holdings Inc.	Unsecured	\$188,025.80
99	JOHNSON, BRIAN AND JONI JTWROS 888 TOWER ROAD WINNETKA, IL 60093	15103	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$229,349.90	Lehman Brothers Holdings Inc.	Unsecured	\$186,704.57
100	JT SERKO LP 7 WHITEGATE DRIVE OLD BROOKVILLE, NY 11545	17395	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$74,880.00
101	JULIANO, TRACY L. 137 WESTMINSTER DR. MARS, PA 16046	11436	09/11/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
	TRANSFERRED TO: JULIANO, TRACY L. 137 WESTMINSTER DR. MARS, PA 16046								
	TRANSFERRED TO: JULIANO, TRACY L. 137 WESTMINSTER DR. MARS, PA 16046								

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
102	K. CAMP BAILEY 440 LOUISIANA ST SUITE 2100 HOUSTON, TX 77002-4206	18595	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$100,113.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
103	KAPLAN, ALICE 1965 BROADWAY APT 24E NEW YORK, NY 10023	15135	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$399,880.00
104	KASSON, AMY 2 STRAWBERRY LANE WARREN, NJ 07059	22698	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$74,880.00
105	KASSON, MARK S. C/O SIG MANAGEMENT, LLC 26 JOURNAL SQUARE, SUITE 803 JERSEY CITY, NJ 07306	15138	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$74,880.00
106	KCB PROPERTIES, LTD. 440 LOUISIANA ST, SUITE 2100 HOUSTON, TX 77002-4206	16085	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
107	KEVIN F. FLYNN JUNE, 1992 NON-EXEMPT TRUST C/O SVEN NYLEN K&L GATES LLP 70 WEST MADISON STREET, SUITE 3100 CHICAGO, IL 60602-4207	22164	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$477,202.70*	Lehman Brothers Holdings Inc.	Unsecured	\$388,471.61

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
108	KHOWAYLO, ALEX 10 FOREST RIDGE RD UPPER SADDLE RIVER, NJ 07458	24282	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$222,159.60	Lehman Brothers Holdings Inc.	Unsecured	\$176,982.30
109	KHOWAYLO, ALEX 10 FOREST RIDGE RD UPPER SADDLE RIVER, NJ 07458	24283	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$243,119.50	Lehman Brothers Holdings Inc.	Unsecured	\$197,913.85
110	KOBERNICK, JEFFREY AND LOURDES 349 RIDGEWOOD AVE GLEN RIDGE, NJ 07028	15256	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$33,371.00	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
111	KOEHLER, KARL H.J., III 1112 PARK AVE #14B NEW YORK, NY 10128- 1235	1214	12/04/2008	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
112	KSP PROPERTIES LLC 840 BLUE MOUNTAIN ROAD SANTA ROSA BEACH, FL 32459	19640	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
113	LAGRATTA, ROGER J. & CONSTANCE A. 1 BIRCHWOOD LANE DANBURY, CT 06811- 4317	10754	09/08/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,378.75	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
114	LANGER INVESTMENT PARTNERS 5144 E. PALOMINO ROAD PHOENIX, AZ 85018	15405	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$124,800.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
115	LAPIDUS, ALVIN M. 19333 COLLINS AVE #1601 SUNNY ISLES, FL 33160	9498	08/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$243,119.00	Lehman Brothers Holdings Inc.	Unsecured	\$197,913.85
116	LEWIS, GEORGE 3100 MONTICELLO AVENUE, SUITE 150 DALLAS, TX 75205	3502	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,585.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
117	LIEBERBERG, ROBERT 120 EAST END AVE. APT 4B NEW YORK, NY 10028	13413	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$97,500.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
118	LIQUIDITY SOLUTIONS, INC. TRANSFEROR: CESERY, BARBARA H. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	7808	08/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$285,718.20	Lehman Brothers Holdings Inc.	Unsecured	\$232,592.56
119	LIQUIDITY SOLUTIONS, INC. TRANSFEROR: CESERY, BARBARA H. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	7809	08/10/2009	Lehman Brothers Holdings Inc.	Unsecured	\$380,775.20	Lehman Brothers Holdings Inc.	Unsecured	\$303,342.60
120	LOCHER, KURT A. 500 W END AVE APT 5C NEW YORK, NY 100244317	23624	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
121	LOEBER MOTORS INC. 4255 W. TOUHY AVE. LINCOLNWOOD, IL 60712	8606	08/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
122	LORENZ CAPITAL LTD. ANDY SCHWITTER 1216 MONTEREY CIRCLE PLANO, TX 75075	3495	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,170.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
123	LOVENEST, LLC ROBERT ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: LOVENEST, LLC ROBERT ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: LOVENEST, LLC ROBERT ERVIN 450 PRYOR BLVD STURGIS, KY 42459	7319	08/04/2009	Lehman Brothers Holdings Inc.	Unsecured	\$75,732.80	Lehman Brothers Holdings Inc.	Unsecured	\$61,651.04
124	LOWITT, IAN THEO BARCLAYS WEALTH 200 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10166	13024	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$243,119.50	Lehman Brothers Holdings Inc.	Unsecured	\$197,913.85
125	MARANTZ, ALAN J. 545 TOMPKINS AVENUE, 3FL. MAMARONECK, NY 10543	1766	01/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$918,260.20	Lehman Brothers Holdings Inc.	Unsecured	\$747,518.86

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
126	MARCUS FOUNDATION, INC. ATTN: DOUG DINAPOLI 1266 WEST PACES FERRY ROAD #615 ATLANTA, GA 30327-2306	25224	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$882,265.65	Lehman Brothers Holdings Inc.	Unsecured	\$807,560.60
127	MARCUS, BERNARD 1266 WEST PACES FERRY ROAD, #615 ATLANTA, GA 30327	16176	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$882,269.50	Lehman Brothers Holdings Inc.	Unsecured	\$807,564.45
128	MARINO, THOMAS 91 CENTRAL PARK W APT 14A NEW YORK, NY 10023-4660	15170	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
129	MAY, MARK 262 CENTRAL PARK WEST, # 3B NEW YORK, NY 10024	18343	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
130	MAYERS, ROY AND NANCY 3552 LOST CREEK BOULEVARD AUSTIN, TX 78735-1507	3590	04/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,170.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
131	MCCASKEY CHARITABLE REMAINDER TRUST, THE 14836 THREE OAKS CT SARATOGA, CA 95070-5500	6685	07/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$100,113.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
132	MCKEIGE, DOUGLAS AND BARNEVIK, MARIE 1337 FLAGLER DR MAMARONECK, NY 10543-4604	12349	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.00	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
133	MEYER, H. CONRAD III & MEYER, SARAH S. JTWROS 1 WOODLAND AVE BRONXVILLE, NY 10708-3208	13303	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$133,484.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
134	MICIONI, PETER 98 LEWIS PT. RD FAIR HAVEN, NJ 07704	19428	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$95,316.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
135	MIKULICH, RAYMOND C. 15 CENTRAL PARK WEST, APT 15D NEW YORK, NY 10023	23843	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$454,827.00	Lehman Brothers Holdings Inc.	Unsecured	\$370,256.53
136	MILBURN REVOCABLE TRUST WILLIAM MILBURN 3801 N. CAPITAL OF TEXAS HIGHWAY SUITE J200 AUSTIN, TX 78746	3505	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,962.50	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
137	MILLER, JOHN T. 11330 HARBOR BREEZE DR. MONTGOMERY, TX 77356	5644	07/20/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
138	MMB LLC TIMOTHY ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: MMB LLC TIMOTHY ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: MMB LLC TIMOTHY ERVIN 450 PRYOR BLVD STURGIS, KY 42459	7318	08/04/2009	Lehman Brothers Holdings Inc.	Unsecured	\$75,732.80	Lehman Brothers Holdings Inc.	Unsecured	\$61,651.04
139	MOONEY, JOHN 1 PATRIOTS DRIVE LEXINGTON, MA 02420	30627	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$158,860.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
140	MOORE, WALTER T. 715 EAST BROW RD LOOKOUT MOUNTAIN, TN 37350	25586	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$100,000.00	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
141	MORTON FAMILY TRUST MR. LON MORTON 23945 CALABASAS ROAD #203 CALABASAS, CA 91302	2849	02/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$165,235.00	Lehman Brothers Holdings Inc.	Unsecured	\$134,511.36
142	MOSES, PETER J. 2 VISTA AVENUE OLD GREENWICH, CT 06870	17859	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$158,860.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
143	NEWTON, ROGER AND COCO JTWROS 3672 PROSPECT RD ANN ARBOR, MI 48105- 9534	15246	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$508,289.00	Lehman Brothers Holdings Inc.	Unsecured	\$392,320.50
144	NICHOLS, JAMES M. 407 SAVOIE DR PALM BEACH GARDENS, FL 33410 TRANSFERRED TO: NICHOLS, JAMES M. 407 SAVOIE DR PALM BEACH GARDENS, FL 33410 TRANSFERRED TO: NICHOLS, JAMES M. 407 SAVOIE DR PALM BEACH GARDENS, FL 33410	32040	09/22/2009	Lehman No Case Asserted/All Cases Asserted	Unsecured	Undetermined	Lehman No Case Asserted/All Cases Asserted	Unsecured	\$55,383.85

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OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
145	NOTO, LUCIO A. 215 OTTER ROCK DRIVE GREENWICH, CT 06830 TRANSFERRED TO: NOTO, LUCIO A. 215 OTTER ROCK DRIVE GREENWICH, CT 06830 TRANSFERRED TO: NOTO, LUCIO A. 215 OTTER ROCK DRIVE GREENWICH, CT 06830	22303	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$218,741.90 *	Lehman Brothers Holdings Inc.	Unsecured	\$175,855.77
146	OLIVE TREE HOLDINGS, LLC 45 BROADWAY, 25TH FLOOR NEW YORK, NY 10006	16334	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$329,821.80
147	OLIVE TREE HOLDINGS, LLC 45 BROADWAY, 25TH FLOOR NEW YORK, NY 10006	18270	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$349,960.00
148	PATEL, VARSHA 1 BETTY ANN DRIVE EDISON, NJ 08820	11589	09/11/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
149	PATEL, VARSHA 1 BETTY ANN DRIVE EDISON, NJ 08820	12202	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,590.00	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
150	PIPKIN, GREGORY 11227 SMITHDALE RD HOUSTON, TX 77024	4276	05/13/2009	Lehman Brothers Holdings Inc.	Unsecured	\$217,126.00	Lehman Brothers Holdings Inc.	Unsecured	\$175,370.30

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
151	PORTAGALLO, MARGUERITE & JAMES 6 TULLER CT LINCROFT, NJ 07738- 1626	9550	08/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$250,513.90	Lehman Brothers Holdings Inc.	Unsecured	\$201,166.77
152	PWM SECURE TRUST PATRICIA MILLER 10995 CROOKED CREEK DRIVE DALLAS, TX 75229	3507	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,378.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
153	RAJU VEGESNA FOUNDATION, THE ATTN: RAJU VEGESNA 5808 TROWBRIDGE WAY SAN JOSE, CA 95138- 2362	4364	05/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$127,088.00*	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
154	RAMSEY, PETER 50 FERNWOOD RD SUMMIT, NJ 07901-2954	9624	08/28/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
155	RICH AND HEIDI SKRENTA COMMUNITY PROPERTY 103 DEER LANE SAN CARLOS, CA 94070	6214	07/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$157,535.30	Lehman Brothers Holdings Inc.	Unsecured	\$124,533.19
	TRANSFERRED TO: RICH AND HEIDI SKRENTA COMMUNITY PROPERTY 103 DEER LANE SAN CARLOS, CA 94070								
	TRANSFERRED TO: RICH AND HEIDI SKRENTA COMMUNITY PROPERTY 103 DEER LANE SAN CARLOS, CA 94070								
	TRANSFERRED TO: RICH AND HEIDI SKRENTA COMMUNITY PROPERTY 103 DEER LANE SAN CARLOS, CA 94070								

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
156	ROBERT M NEUMEISTER JR TRUST DTD 12/6/05 ROBERT M NEUMEISTER JR TRUSTEE 2729 SILVER CLOUD DR PARK CITY, UT 84060	382	10/27/2008	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
157	ROCKRIVER, LLC GARY ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: ROCKRIVER, LLC GARY ERVIN 450 PRYOR BLVD STURGIS, KY 42459 TRANSFERRED TO: ROCKRIVER, LLC GARY ERVIN 450 PRYOR BLVD STURGIS, KY 42459	7320	08/04/2009	Lehman Brothers Holdings Inc.	Unsecured	\$75,732.80	Lehman Brothers Holdings Inc.	Unsecured	\$61,651.04
158	ROFOUGARAN, AHMADREZA (REZA) 33 VISTA LUCI NEWPORT COAST, CA 92657	25392 ³	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$516,868.00	Lehman Brothers Holdings Inc.	Unsecured	\$417,996.28

³ Only the portions of Claim 25392 relating to the securities identified by ISIN 524935111 and ISIN 52520W143 are subject to the Two Hundred Eighty-First Omnibus Objection to Claims. All other claim components that are not already expunged shall remain active on the claims register, subject to the Plan Administrator's rights to object to any remaining portions of Claim 25392.

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
159	ROGER L. WESTON REV TRUST 360 W ILLINOIS ST APT 11C CHICAGO, IL 606545246	19600	09/19/2009	Lehman Brothers Holdings Inc.	Unsecured	\$918,260.20	Lehman Brothers Holdings Inc.	Unsecured	\$747,518.86
160	ROSE, WALTER E. C/O ARI H. JAFFE KOHRMAN JACKSON & KRANTZ, PLL ONE CLEVELAND CENTER 20TH FLOOR 1375 E. 9TH STREET CLEVELAND, OH 44114	8000	08/11/2009	Lehman Brothers Holdings Inc.	Unsecured	\$687,193.00	Lehman Brothers Holdings Inc.	Unsecured	\$551,683.75
161	ROTI, STEPHEN L. & AIMEE, JOINT TENANTS 333 DUCK POND RD MATINECOCK, NY 11560	3018	02/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
162	RYDEX NV, INC 316 CALIFORNIA AVE #448 RENO, NV 89509-1650	18271	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$718,917.65*	Lehman Brothers Holdings Inc.	Unsecured	\$554,895.00
163	SALZMAN, BARBARA C/O SAMUEL N. REIKEN, ESQ. 314 WEST 22NDS STREET, APT. 1 NEW YORK, NY 10022	24734	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
164	SAMMONS, JOHN 9202 MARKVILLE DR DALLAS, TX 75243	32506	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.60	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
165	SCHAEFFER, DONALD & JOAN 11 PAYNE CIRCLE HEWLETT, NY 11557	17392	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$74,880.00
166	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	24911	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
167	SEARS, BRIAN 230 WEST 56TH APT 53C NEW YORK, NY 10019	24914	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$110,763.85
168	SEMPLE, ALAN & LAUREN, AS TENANTS IN COMMON C/O ROBERT D. ALBERGOTTI HAYNES AND BOONE, LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	2123	01/29/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15*	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
169	SHAMAH, HAROLD H. C/O CHESTER B SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFY LLP 299 PARK AVENUE NEW YORK, NY 10171	22070	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$734,522.10	Lehman Brothers Holdings Inc.	Unsecured	\$597,945.03

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OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
170	SHAMAH, ISAAC C/O CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVE NEW YORK, NY 10171	22071	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$320,999.95	Lehman Brothers Holdings Inc.	Unsecured	\$261,316.34
171	SHAW, JEROME M. TTEE JEROME M. SHAW REV TRUST DTD 10/17/05 3 GROVE ISLE DRIVE PENTHOUSE ONE COCONUT GROVE, FL 33133-4118	14744	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$688,480.00	Lehman Brothers Holdings Inc.	Unsecured	\$560,464.00
172	SHERMAN, RICHARD F. 202 SCHOONER LANE DUCK KEY, FL 33050	5348	07/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$90,793.30	Lehman Brothers Holdings Inc.	Unsecured	\$73,911.19

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OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
173	SHULIN SUN #402 PARK HOUSE SHIMAZUYAMA 6-1-8 KITA- SHINAGAWA SHINAGAWA-KU TOKYO, 141-0001 JAPAN TRANSFERRED TO: SHULIN SUN #402 PARK HOUSE SHIMAZUYAMA 6-1-8 KITA- SHINAGAWA SHINAGAWA-KU TOKYO, 141-0001 JAPAN TRANSFERRED TO: SHULIN SUN #402 PARK HOUSE SHIMAZUYAMA 6-1-8 KITA- SHINAGAWA SHINAGAWA-KU TOKYO, 141-0001 JAPAN	5859	07/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$133,484.00	Lehman Brothers Holdings Inc.	Unsecured	\$101,244.00
174	SIKELE INVESTMENTS HOLDINGS LP BRIAN ROSENBLOOM 6015 YORKVILLE COURT DALLAS, TX 75248	3503	03/25/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,378.00	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
175	SILBERSTEIN, STEVEN 46 MURRAY AVE PORT WASHINGTON, NY 11050	2040	01/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
176	SIMPSON, JOHN C. PO BOX 11636 ALEXANDRIA, LA 71315	4313	01/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$317,231.20	Lehman Brothers Holdings Inc.	Unsecured	\$252,720.60
177	SINGER, ROBERT VIA VIVALO 17 20122 MILANO ITALY	12560	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$403,886.50*	Lehman Brothers Holdings Inc.	Unsecured	\$287,564.89
178	SIX TWENTY TWO INVESTMENTS, INC 12 SABINE ROAD SYOSSET, NY 11791	15849	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
179	SMITH, KEVIN 7290 S.W. 42ND STREET MIAMI, FL 33155	28233	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$278,623.80*	Lehman Brothers Holdings Inc.	Unsecured	\$225,156.54
180	SOBEL, CLIFFORD M. & BARBARA 225 MILLBURN AVE STE 202A MILLBURN, NJ 07041- 1712	799	11/18/2008	Lehman Brothers Holdings Inc.	Unsecured	\$545,261.00*	Lehman Brothers Holdings Inc.	Unsecured	\$461,521.91
181	SOBEL, DR. HOWARD 960 A- PARK AVENUE NEW YORK, NY 10028	17583	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,377.50	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
182	SOUTHFIELD INVESTORS, LIMITED PARTNERSHIP C/O WILLIAM LIPKIND, ESQ. 80 MAIN STREET, SUITE 350 WEST ORANGE, NJ 07052	23908	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$459,130.10	Lehman Brothers Holdings Inc.	Unsecured	\$373,759.43
183	STACKMAN, SCOTT 385 W 12TH ST APT W4 NEW YORK, NY 10014-1888	1443	12/24/2008	Lehman Brothers Holdings Inc.	Unsecured	\$32,797.65	Lehman Brothers Holdings Inc.	Unsecured	\$25,311.00
184	STEIN III., SIDNEY J. 33 EAST RIDGE RD LOUDONVILLE, NY 12211	3559	03/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
185	STEVEN G. HOLDER LIVING TRUST C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	2228	01/30/2009	Lehman Brothers Holdings Inc.	Unsecured	\$262,092.90*	Lehman Brothers Holdings Inc.	Unsecured	\$202,293.30
186	SULLIVAN, THOMAS 11509 HIGHLAND FARM ROAD POTOMAC, MD 20854	2037	01/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,922.50	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
187	SZCZERBIAK, WALTER TTEE 26 PEABODY ROAD COLD SPRING HARBOR, NY 11724-1714	30402	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$158,866.00	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
188	TALBOT FAMILY LIMITED PARTNERSHIP 15 CATHEDRAL AVENUE GARDEN CITY, NY 11530	15214	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
189	TEMPIC FIVE, LLC 22 CANYON RIM NEWPORT COAST, CA 92657	22933	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$666,393.20	Lehman Brothers Holdings Inc.	Unsecured	\$505,441.20

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OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
190	THE JETTER LIVING TRUST 417 MANZANITA AVENUE CORTE MADERA, CA 94925	6213	07/27/2009	Lehman Brothers Holdings Inc.	Unsecured	\$66,742.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
	TRANSFERRED TO: THE JETTER LIVING TRUST 417 MANZANITA AVENUE CORTE MADERA, CA 94925								
	TRANSFERRED TO: THE JETTER LIVING TRUST 417 MANZANITA AVENUE CORTE MADERA, CA 94925								
	TRANSFERRED TO: THE JETTER LIVING TRUST 417 MANZANITA AVENUE CORTE MADERA, CA 94925								

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
191	THE MOLOKAI TRUST JOEL LEVINE TTEE 505 SOUTH FLAGLER DRIVE, SUITE 900 WEST PALM BEACH, FL 33401	24970	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$82,700.00	Lehman Brothers Holdings Inc.	Unsecured	\$81,210.00
192	TYREE, C D PO BOX 161 MORAN, WY 83013	15430	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$918,260.00	Lehman Brothers Holdings Inc.	Unsecured	\$747,518.86
193	UBELHART, KAREN A 800 WEST END AVE APT 7A NEW YORK, NY 10025- 5467 TRANSFERRED TO: UBELHART, KAREN A 800 WEST END AVE APT 7A NEW YORK, NY 10025- 5467 TRANSFERRED TO: UBELHART, KAREN A 800 WEST END AVE APT 7A NEW YORK, NY 10025- 5467	30621 ⁴	09/22/2009	Lehman No Case Asserted/All Cases Asserted	Priority	\$183,308.00	Lehman No Case Asserted/All Cases Asserted	Unsecured	\$149,223.54

⁴ Only the portion of Claim 30621 relating to the security identified by ISIN 52520W143 is subject to the Two Hundred Eighty-First Omnibus Objection to Claims. All other claim components that are not already expunged shall remain active on the claims register, subject to the Plan Administrator's rights to object to any remaining portions of Claim 30621.

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
194	VEGESNA, RAJU & BALA - TTEES VEGESNA FAMILY TRUST MR. AND MRS. RAJU VEGESNA 5808 TROWBRIDGE WAY SAN JOSE, CA 95138-2362	4373	05/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$908,793.60*	Lehman Brothers Holdings Inc.	Unsecured	\$739,812.48
195	VIRAGH, KATHERINE, A. & VIRAGH, MARK S. AS TRUSTEES 50 NORTH SIERRA STREET, UNIT # 1101 RENO, NV 89501	28234	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,967.65*	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
196	VIRAGH, MARK AND ROBERT, AS TRUSTEES 3605 WOODHAVEN COURT BEDFORD, TX 76021	25564	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,967.65*	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00
197	VIRAGH, ROBERT J. AND KATHERINE A. VIRAGH, AS TRUSTEES 4325 GULF OF MEXICO DRIVE, UNIT 601 LONGBOAT KEY, FL 34228	34636	09/23/2009	Lehman Brothers Holdings Inc.	Unsecured	\$163,967.65	Lehman Brothers Holdings Inc.	Unsecured	\$126,555.00

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
198	WEISBROD, LESLIE STEPPEL NIXON PEABODY LLP 437 MADISON AVENUE, 18TH FLOOR ATTN: ADAM B. GILBERT , ESQ. NEW YORK, NY 10022	2881	02/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$114,778.90	Lehman Brothers Holdings Inc.	Unsecured	\$88,588.50
199	WENDER, HERBERT & PENNEY 144 VINTAGE ISLE LANE PALM BEACH GARDENS, FL 33418- 4604	8965	08/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$183,307.80	Lehman Brothers Holdings Inc.	Unsecured	\$149,223.54
200	WERTENTEIL, IRA C/O CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVE NEW YORK, NY 10171	22076	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$441,391.50	Lehman Brothers Holdings Inc.	Unsecured	\$403,978.85
201	WIENER, PAULETTE 166 MONTAGUE STREET BROOKLYN, NY 11201	32005	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$275,392.00	Lehman Brothers Holdings Inc.	Unsecured	\$224,185.60

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
202	WINFREY, GRANTHAM 869 MELVILLE AVENUE PALO ALTO, CA 94301 TRANSFERRED TO: WINFREY, GRANTHAM 869 MELVILLE AVENUE PALO ALTO, CA 94301 TRANSFERRED TO: WINFREY, GRANTHAM 869 MELVILLE AVENUE PALO ALTO, CA 94301	10212	09/03/2009	Lehman Brothers Holdings Inc.	Unsecured	\$90,793.30	Lehman Brothers Holdings Inc.	Unsecured	\$73,911.19
203	WITOVER, M. KENNETH 12 SABINE ROAD SYOSSET, NY 11791	15143	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$50,440.00
204	WITTEN, RICHARD E. CHESTER B. SALOMON, ESQ. BECKER, GLYNN, MELAMED & MUFFLY LLP 299 PARK AVE NEW YORK, NY 10171	22075	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,869,953.80	Lehman Brothers Holdings Inc.	Unsecured	\$1,505,680.66
205	WOHLEBER, ROBERT 21 STARBOARD COURT MIRAMAR BEACH, FL 32550-4904	12216	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
206	WOLITZER, STEVEN B 1185 PARK AVENUE APARTMENT 6A NEW YORK, NY 10128- 1309	26314	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$400,000.00	Lehman Brothers Holdings Inc.	Unsecured	\$309,775.54

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
207	WOLT, ETHAN 155 WEST 68TH STREET, APT 24B NEW YORK, NY 10023	1788	01/20/2009	Lehman Brothers Holdings Inc.	Unsecured	\$63,544.00	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
208	WREN, DONALD D. 100 EVANS LN #115W LANTANA, FL 33462- 3301	1566	01/02/2009	Lehman Brothers Holdings Inc.	Unsecured	\$131,528.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80
209	YETNIKOFF, WALTER 181 EAST 90TH STREET - APT 24B NEW YORK, NY 10128- 2395	30454	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,377.50	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
210	YOUNG, ROGER & BROPHY, PETER 11021 WINCOPIN CIRCLE, SUITE 450 COLUMBIA, MD 21044	18276	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$98,382.65*	Lehman Brothers Holdings Inc.	Unsecured	\$75,933.00
211	ZALTZMAN, LEON & NINA 348 CRESCENT DR FRANKLIN LAKES, NJ 07417	14854	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$91,653.90	Lehman Brothers Holdings Inc.	Unsecured	\$74,611.77
212	ZOREK, JEFFREY A. 689 SHUNPIKE ROAD GREEN VILLAGE, NJ 07935	14268	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$137,696.00	Lehman Brothers Holdings Inc.	Unsecured	\$112,092.80

* - Indicates claim contains unliquidated and/or undetermined amounts

LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 281: EXHIBIT A - PROOFS OF CLAIM TO BE REDUCED AND ALLOWED

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
213	ZWARENSTEIN & HIRMAND TRUST 54 MOUNT HAMILTON AVE LOS ALTOS, CA 94022- 2233 TRANSFERRED TO: ZWARENSTEIN & HIRMAND TRUST 54 MOUNT HAMILTON AVE LOS ALTOS, CA 94022- 2233 TRANSFERRED TO: ZWARENSTEIN & HIRMAND TRUST 54 MOUNT HAMILTON AVE LOS ALTOS, CA 94022- 2233	7323	08/04/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,590.15	Lehman Brothers Holdings Inc.	Unsecured	\$50,622.00
					TOTAL	\$193,152,422.64			
							TOTAL	\$112,715,447.19	

Exhibit B

Put Warrants over the Hang Seng Index (.HSI) Issued by Lehman Brothers Holdings, Inc.

Final Terms and Conditions:

Issuer: Lehman Brothers Holdings Inc.
Issue Size: 300,000,000 warrants
Launch Date: 1 August 2008
Expiry Date: 30 March 2009
Type: European - Style Put warrant
Underlying Index: Hang Seng Index (RIC: .HSI)
Index Currency Amount: HK\$1 x (10,000 / Divisor)
Divisor: 13,500
Reference Level: 22,731.10

Strike Level:	23,388
Issue Price per Warrant:	HK\$0.321
Premium:	16.17%
Gearing:	5.25x
Effective Gearing:	2.25x
Implied Volatility:	55. %

Settlement Method: Cash Settled
Settlement Currency: HK\$
Cash settlement amount: In respect of every 10,000 Warrants:

Max {0, (Strike Level - Closing Level) x Index Currency Amount} -
Exercise Expenses

Closing Level: The final settlement price for settling the **Hang Seng Index** March 2009 Futures Contracts on the Hong Kong Futures Exchange Limited.
Board lot: 10,000
Listing: Listing to be sought on The Stock Exchange of Hong Kong Limited (**stock exchange**) (Note: Issuance of the Warrants is conditional upon listing approval being granted)
Listing date: 8 August 2008
Clearing: CCASS
Governing law: Hong Kong
Minimum exercise amount: One board lot
Issue date: 7 August 2008
Certificate movement date: 7 August 2008
Portfolio movement date: 7 August 2008

The full terms and conditions of the warrant will be as set out in the global certificate of the warrants to be issued on the issue date.

Liquidity provider: Lehman Brothers Securities Asia Ltd (LBSA), Broker Number 9549.
Address: 26/F, Two International Finance Center, 8 Finance Street,
Central, Hong Kong
Contact: Warrants Desk: +852 2252 6701

Contacts: LBSA Lehman Brothers Holdings Inc.
Warrants Desk: +852 2252-6701 Tan Ser Kiat +852 2252-6000

The terms and conditions of the warrants, together with financial and other information on the issuer, are set out in the «BLDDate» and the supplemental listing document to be produced in connection with the warrants, both of which (together with the Chinese translations) may be obtained from the offices of Computershare Hong Kong Investor Services Limited at Rooms 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Hong Kong and the trading floor of the stock exchange.

This document does not constitute or form part of any offer, or invitation, to subscribe for or to sell, or solicitation of any offer to subscribe for or to purchase, warrants or other securities of the issuer, nor is it calculated to invite, nor does it permit the making of, offers by the public to subscribe for or purchase for cash or other consideration warrants or other securities of the issuer. No additional warrants or other securities of the issuer will be issued in connection with this document.

Investors are warned that the price of the warrants may fall in value as rapidly as it may rise and holders may sustain a total loss of their investment. Prospective purchasers should therefore ensure that they understand the nature of the warrants and carefully study the risk factors set out in the base listing document and the supplemental listing document (when available) before they invest in the warrants.

The warrants will be issued by Lehman Brothers Holdings Inc. The warrants constitute general, unsecured contractual obligations of the issuer and of no other person and will rank pari passu among themselves and (save for certain obligations required to be preferred by law) equally with all other unsecured obligations of the issuer. If you purchase the warrants you are relying upon the creditworthiness of the issuer and have no rights under the warrants against the underlying share or any company which has issued the underlying share.

It is not possible to predict whether the secondary market for the warrants will be liquid or illiquid. The issuer and its appointed liquidity provider may be the only market participant for the warrants and the secondary market for the warrants may be limited. The issuer and its appointed liquidity provider may at any time purchase the warrants at any price in the open market or by tender or private agreement, subject to the requirements under the rules relating to the provision of liquidity, as described in the supplemental listing document.

Additional information regarding the issuer and its subsidiaries may be available through the life of the warrants on our website at www.lehman.com.

For the Exchange use only: As of the Launch Date, no hedging participant has been appointed.

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This document does not constitute or form part of any offer, or invitation, to subscribe for or to sell, or solicitation of any offer to subscribe for or to purchase, warrants or other securities of the issuer, nor is it calculated to invite, nor does it permit the making of, offers by the public to subscribe for or purchase for cash or other consideration warrants or other securities of the issuer. No additional warrants or other securities of the issuer will be issued in connection with this document.

Investors are warned that the price of the warrants may fall in value as rapidly as it may rise and holders may sustain a total loss of their investment. Prospective purchasers should therefore ensure that they understand the nature of the warrants and carefully study the risk factors set out in the base listing document and the supplemental listing document (when available) before they invest in the warrants.

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It is not possible to predict whether the secondary market for the warrants will be liquid or illiquid. The issuer and its appointed liquidity provider may be the only market participant for the warrants and the secondary market for the warrants may be limited. The issuer and its appointed liquidity provider may at any time purchase the warrants at any price in the open market or by tender or private agreement, subject to the requirements under the rules relating to the provision of liquidity, as described in the supplemental listing document.

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Put Warrants over the Hang Seng Index (.HSI) Issued by Lehman Brothers Holdings, Inc.

Final Terms and Conditions:

Issuer:	Lehman Brothers Holdings Inc.
Issue Size:	300,000,000 warrants
Launch Date:	1 August 2008
Expiry Date:	30 March 2009
Type:	European - Style Put warrant
Underlying Index:	Hang Seng Index (RIC: .HSI)
Index Currency Amount:	HK\$1 x (10,000 / Divisor)
Divisor:	13,500
Reference Level:	22,731.10

Strike Level:	22,288
Issue Price per Warrant:	HK\$0.274
Premium:	18.22%
Gearing:	6.15x
Effective Gearing:	2.38x
Implied Volatility:	55. %

Settlement Method:	Cash Settled
Settlement Currency:	HK\$
Cash settlement amount:	In respect of every 10,000 Warrants:

Max {0, (Strike Level - Closing Level) x Index Currency Amount} -
Exercise Expenses

Closing Level:	The final settlement price for settling the Hang Seng Index March 2009 Futures Contracts on the Hong Kong Futures Exchange Limited.
Board lot:	10,000
Listing:	Listing to be sought on The Stock Exchange of Hong Kong Limited (stock exchange) (Note: Issuance of the Warrants is conditional upon listing approval being granted)
Listing date:	8 August 2008
Clearing:	CCASS
Governing law:	Hong Kong
Minimum exercise amount:	One board lot
Issue date:	7 August 2008
Certificate movement date:	7 August 2008
Portfolio movement date:	7 August 2008

The full terms and conditions of the warrant will be as set out in the global certificate of the warrants to be issued on the issue date.

Liquidity provider:	Lehman Brothers Securities Asia Ltd (LBSA), Broker Number 9549. Address: 26/F, Two International Finance Center, 8 Finance Street, Central, Hong Kong Contact: Warrants Desk: +852 2252 6701
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Contacts:	LBSA Warrants Desk: +852 2252-6701	Lehman Brothers Holdings Inc. Tan Ser Kiat +852 2252-6000
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Put Warrants over the Hang Seng Index (.HSI) Issued by Lehman Brothers Holdings, Inc.

Final Terms and Conditions:

Issuer: Lehman Brothers Holdings Inc.
Issue Size: 300,000,000 warrants
Launch Date: 18 July 2008
Expiry Date: 29 January 2009
Type: European - Style Put warrant
Underlying Index: Hang Seng Index (RIC: .HSI)
Index Currency Amount: HK\$1 x (10,000 / Divisor)
Divisor: 12,000
Reference Level: 21,734.72

Strike Level:	20,500
Issue Price per Warrant:	HK\$0.253
Premium:	19.65%
Gearing:	7.16x
Effective Gearing:	2.55x
Implied Volatility:	60. %

Settlement Method: Cash Settled
Settlement Currency: HK\$
Cash settlement amount: In respect of every 10,000 Warrants:

Max {0, (Strike Level - Closing Level) x Index Currency Amount} -
Exercise Expenses

Closing Level: The final settlement price for settling the **Hang Seng Index** January 2009 Futures Contracts on the Hong Kong Futures Exchange Limited.

Board lot: 10,000

Listing: Listing to be sought on The Stock Exchange of Hong Kong Limited (**stock exchange**) (Note: Issuance of the Warrants is conditional upon listing approval being granted)

Listing date: 25 July 2008

Clearing: CCASS

Governing law: Hong Kong

Minimum exercise amount: One board lot

Issue date: 24 July 2008

Certificate movement date: 24 July 2008

Portfolio movement date: 24 July 2008

The full terms and conditions of the warrant will be as set out in the global certificate of the warrants to be issued on the issue date.

Liquidity provider: Lehman Brothers Securities Asia Ltd (LBSA), Broker Number 9549.
Address: 26/F, Two International Finance Center, 8 Finance Street,
Central, Hong Kong
Contact: Warrants Desk: +852 2252 6701

Contacts: LBSA Lehman Brothers Holdings Inc.
Warrants Desk: +852 2252-6701 Tan Ser Kiat +852 2252-6000

The terms and conditions of the warrants, together with financial and other information on the issuer, are set out in the «BLDDate» and the supplemental listing document to be produced in connection with the warrants, both of which (together with the Chinese translations) may be obtained from the offices of Computershare Hong Kong Investor Services Limited at Rooms 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Hong Kong and the trading floor of the stock exchange.

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For the Exchange use only: As of the Launch Date, no hedging participant has been appointed.

Put Warrants on PetroChina Company Limited (0857.HK)

Issued by Lehman Brothers Holdings Inc.

Final Terms and Conditions:

Issuer:	Lehman Brothers Holdings Inc.
Issue Size:	300,000,000 warrants
Launch Date:	26 June 2008
Expiry date:	29 April 2009
Type:	European - Style Put warrant
Underlying share:	PetroChina Company Limited (0857.HK)
Entitlement:	10 warrants to 1 share
Reference spot:	HK\$10.44

Exercise price:	HK\$10.88
Issue price per warrant:	HK\$0.251
Premium:	19.83%
Gearing:	4.16x
Effective Gearing:	1.68x
Implied volatility:	61.5%

Settlement method:	Cash Settled
Settlement currency:	HK\$
Cash settlement amount:	{Entitlement x (Exercise Price - Closing Price)} - Exercise Expenses
Closing price	The arithmetic mean of the closing price of the share for each of the five business days immediately preceding the expiry date.
Board lot:	20,000
Listing:	Listing to be sought on The Stock Exchange of Hong Kong Limited (stock exchange) (Note: Issuance of the Warrants is conditional upon listing approval being granted)
Listing date:	4 July 2008
Clearing:	CCASS
Governing law:	Hong Kong
Minimum exercise amount:	One board lot
Issue date:	3 July 2008
Certificate movement date:	3 July 2008
Portfolio movement date:	3 July 2008
The full terms and conditions of the warrant will be as set out in the global certificate of the warrants to be issued on the issue date.	
Liquidity provider:	Lehman Brothers Securities Asia Ltd (LBSA), Broker Number 9549. Address: 26/F, Two International Finance Center, 8 Finance Street, Central, Hong Kong Contact: Warrants Desk: +852 2252 6701
Registrar:	Computershare Hong Kong Investor Services Limited
Contacts:	LBSA Warrants Desk +852 2252-6701
	Lehman Brothers Holdings Inc. Ser Kiat Tan +852 2252-6000

The terms and conditions of the warrants, together with financial and other information on the issuer, are set out in the base listing document dated 19 March 2008 and the supplemental listing document to be produced in connection with the warrants, both of which (together with the Chinese translations) may be obtained from the offices of Computershare Hong Kong Investor Services Limited at Rooms 1712-1716, 17th Floor, Hopewell Centre, 183 Queen's Road East, Hong Kong and the trading floor of the stock exchange.

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Put Warrants over China Mobile Limited (0941.HK)

Issued by Lehman Brothers Holdings Inc.

Final Terms and Conditions:

Issuer:	Lehman Brothers Holdings Inc.
Issue Size:	300,000,000 warrants
Launch Date:	26 June 2008
Expiry date:	29 April 2009
Type:	European - Style Put warrant
Underlying share:	China Mobile Limited (0941.HK)
Entitlement:	100 warrants to 1 share
Reference spot:	HK\$107.5

Exercise price:	HK\$114
Issue price per warrant:	HK\$0.251
Premium:	17.30%
Gearing:	4.28x
Effective Gearing:	1.81x
Implied volatility:	57.5%

Settlement method:	Cash Settled
Settlement currency:	HK\$
Cash settlement amount:	{Entitlement x (Exercise Price - Closing Price)} - Exercise Expenses
Closing price	The arithmetic mean of the closing price of the share for each of the five business days immediately preceding the expiry date.
Board lot:	5,000
Listing:	Listing to be sought on The Stock Exchange of Hong Kong Limited (stock exchange) (Note: Issuance of the Warrants is conditional upon listing approval being granted)
Listing date:	4 July 2008
Clearing:	CCASS
Governing law:	Hong Kong
Minimum exercise amount:	One board lot
Issue date:	3 July 2008
Certificate movement date:	3 July 2008
Portfolio movement date:	3 July 2008
The full terms and conditions of the warrant will be as set out in the global certificate of the warrants to be issued on the issue date.	
Liquidity provider:	Lehman Brothers Securities Asia Ltd (LBSA), Broker Number 9549. Address: 26/F, Two International Finance Center, 8 Finance Street, Central, Hong Kong Contact: Warrants Desk: +852 2252 6701
Registrar:	Computershare Hong Kong Investor Services Limited
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Put Warrants over the Hang Seng Index (.HSI) Issued by Lehman Brothers Holdings, Inc.

Final Terms and Conditions:

Issuer:	Lehman Brothers Holdings Inc.
Issue Size:	300,000,000 warrants
Launch Date:	18 July 2008
Expiry Date:	29 January 2009
Type:	European - Style Put warrant
Underlying Index:	Hang Seng Index (RIC: .HSI)
Index Currency Amount:	HK\$1 x (10,000 / Divisor)
Divisor:	12,000
Reference Level:	21,734.72

Strike Level:	21,200
Issue Price per Warrant:	HK\$0.285
Premium:	18.200001%
Gearing:	6.36x
Effective Gearing:	2.45x
Implied Volatility:	60. %

Settlement Method:	Cash Settled
Settlement Currency:	HK\$
Cash settlement amount:	In respect of every 10,000 Warrants:

$\text{Max } \{0, (\text{Strike Level} - \text{Closing Level}) \times \text{Index Currency Amount}\} - \text{Exercise Expenses}$

Closing Level:	The final settlement price for settling the Hang Seng Index January 2009 Futures Contracts on the Hong Kong Futures Exchange Limited.
Board lot:	10,000
Listing:	Listing to be sought on The Stock Exchange of Hong Kong Limited (stock exchange) (Note: Issuance of the Warrants is conditional upon listing approval being granted)
Listing date:	25 July 2008
Clearing:	CCASS
Governing law:	Hong Kong
Minimum exercise amount:	One board lot
Issue date:	24 July 2008
Certificate movement date:	24 July 2008
Portfolio movement date:	24 July 2008

The full terms and conditions of the warrant will be as set out in the global certificate of the warrants to be issued on the issue date.

Liquidity provider:	Lehman Brothers Securities Asia Ltd (LBSA), Broker Number 9549. Address: 26/F, Two International Finance Center, 8 Finance Street, Central, Hong Kong Contact: Warrants Desk: +852 2252 6701
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Contacts:	LBSA Warrants Desk: +852 2252-6701	Lehman Brothers Holdings Inc. Tan Ser Kiat +852 2252-6000
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING THE TWO HUNDRED EIGHTY-FIRST
OMNIBUS OBJECTION TO CLAIMS (WARRANT CLAIMS)**

Upon the two hundred eighty-first omnibus objection to claims, dated April 17, 2012 (the “Two Hundred Eighty-First Omnibus Objection to Claims”),⁴ of Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the “Procedures Order”), seeking to reduce and allow the Warrant Claims on the basis that the amounts listed on the proofs of claim are greater than the fair, accurate, and reasonable values determined by the Plan Administrator after a review of the claimants’ supporting documentation and LBHI’s books and records, as more fully described in the Two Hundred Eighty-First Omnibus Objection to Claims; and due and proper notice of the Two Hundred Eighty-First Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the claimants listed on Exhibit A attached to the Two Hundred Eighty-First Omnibus

⁴ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Two Hundred Eighty-First Omnibus Objection to Claims.

Objection to Claims; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9653]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Eighty-First Omnibus Objection to Claims is in the best interests of LBHI, its creditors, and all parties in interest, and that the legal and factual bases set forth in the Two Hundred Eighty-First Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Two Hundred Eighty-First Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Warrant Claim listed on Exhibit 1 annexed hereto is reduced and allowed in the amount and priority set forth on Exhibit 1 under the column headings “*Modified Amount*” and “*Modified Class*,” and any asserted amounts in excess of the reduced amount are disallowed; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A to the Two Hundred Eighty-First Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE